

# JOHNSTONE HIGH PARISH CHURCH

*Registered Scottish Charity Reference Number:  
SC009588*

## ANNUAL REPORT and STATEMENT OF ACCOUNTS for year ended 31<sup>st</sup> December, 2024



The Stated Annual Meeting will be held in the Church  
on Sunday 23 March, 2024 after morning worship.



**The Church of Scotland  
Johnstone High Parish Church**

**Annual Report and  
Statement of Accounts  
for the year ended 31st December, 2024**

Congregation No: 140749

Charity No: SC 009588



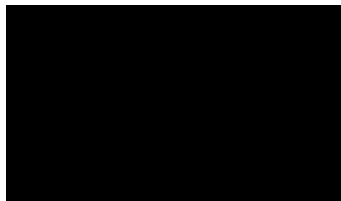
## Reference and Administrative Information

Charity Name: Johnstone High Parish Church of Scotland

Charity Registration Number: SC009588

Congregation Reference No: 140749

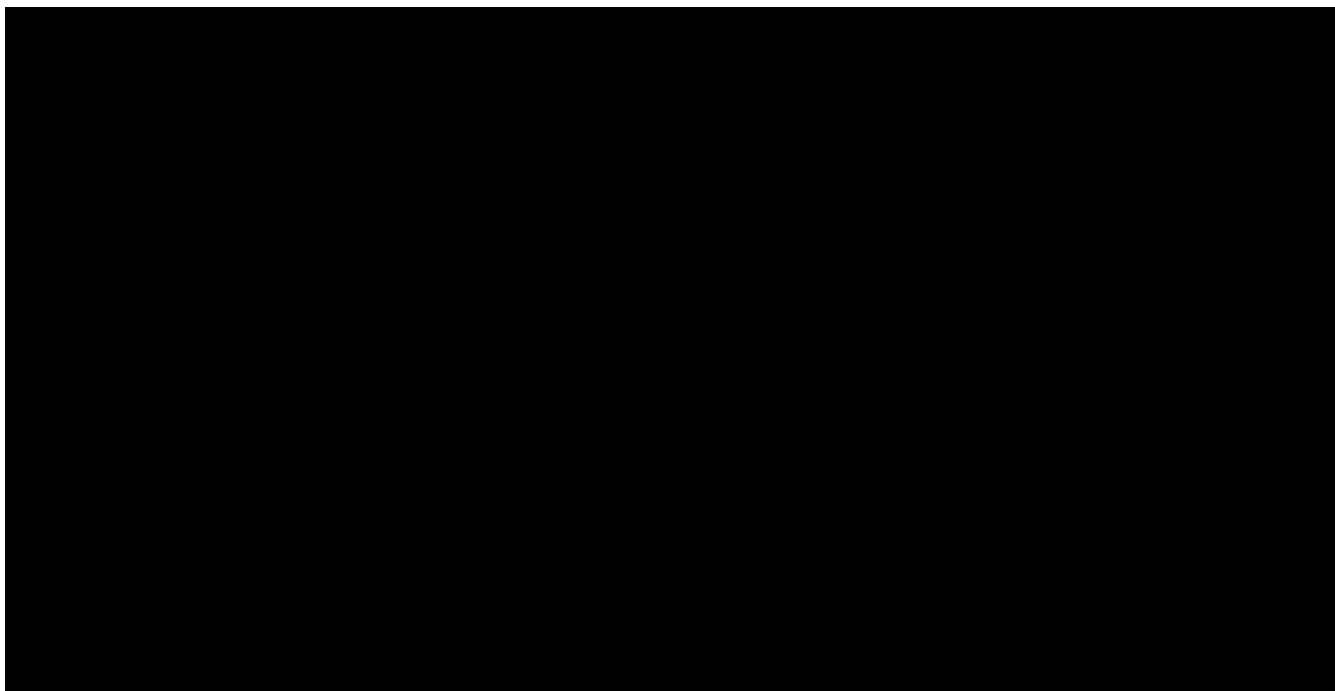
Contact Address:



## Trustees

Details of the trustees of the church funds are given on the following two pages.

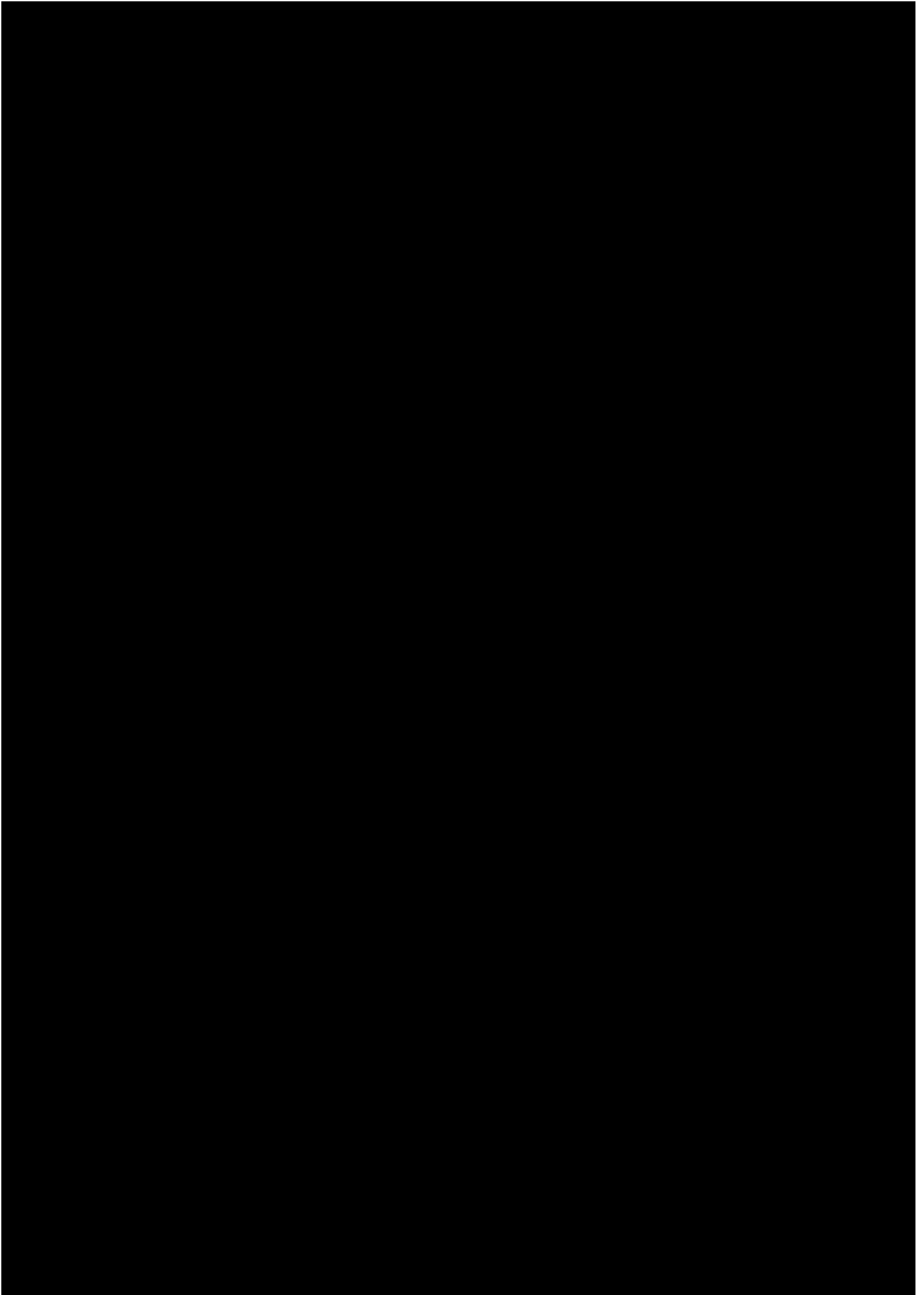
Kirk Session members are listed separately from Congregational Board members.



## Bankers

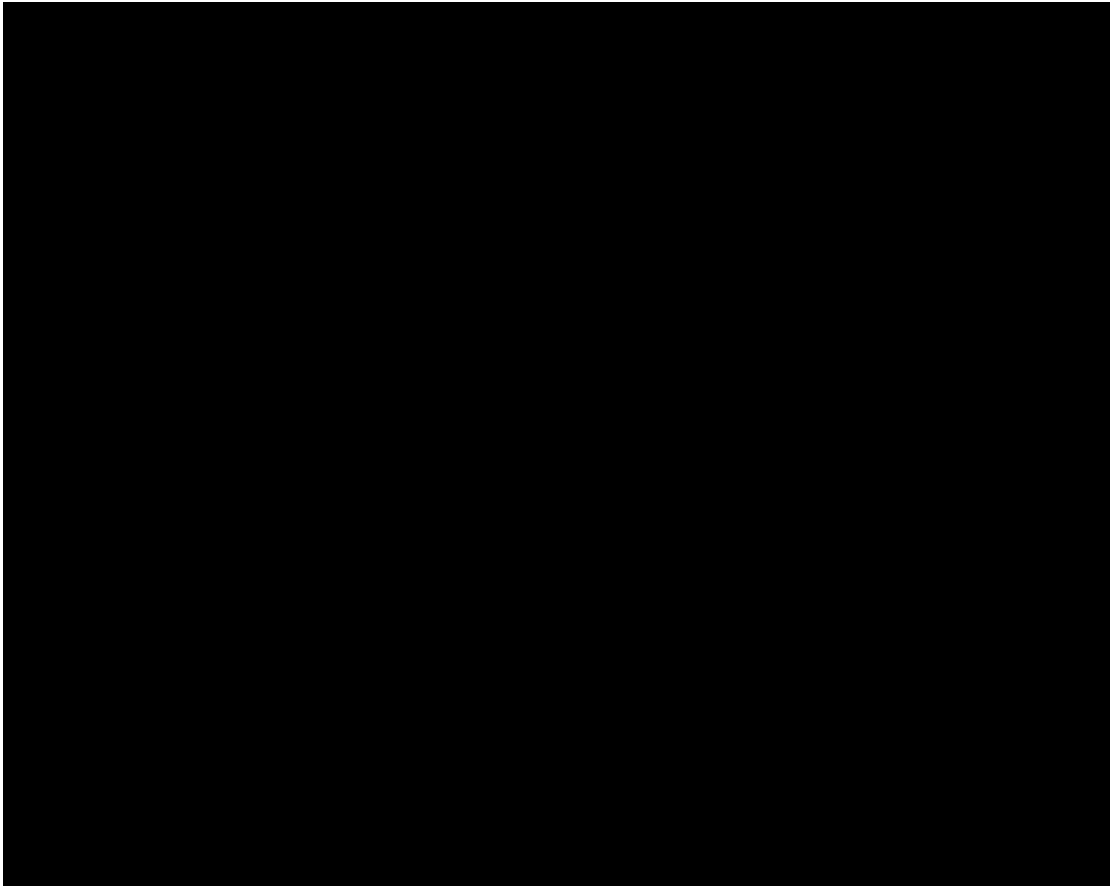
Bank of Scotland  
56 High Street  
Johnstone  
Renfrewshire, PA5 8AL

Minister  
*Currently vacant*





CONGREGATIONAL BOARD



# **Trustees' Annual Report**

## **Year ended 31 December 2024**

### **Structure, Governance and Management**

#### **Governing Document**

The Church is administered in accordance with the terms of the Model Deed of Constitution.

#### **Recruitment and Appointment of Trustees**

Members of the Kirk Session and the Congregational Board are the charity trustees. The Kirk Session members are the elders of the church and are chosen from those members of the church who are considered to have the appropriate gifts and skills. The minister, who is a member of the Kirk Session, is elected by the congregation and inducted by Presbytery. The Congregational Board is appointed from within the congregation and members of the congregation are invited to nominate individuals who are believed to have the skills and commitment to contribute to the management affairs of the Church, to become members of the Board. Board Members are then appointed at the Stated Annual Meeting and serve for a period of three years after which they must seek re-election at the next Stated Annual Meeting.

#### **Organisational Structure**

The Congregational Board is chaired by the minister and meets twice in a year. Certain responsibilities are delegated to the Fabric and Finance Group as appropriate. The Kirk Session which meets nine times a year is responsible for spiritual affairs within the church.

#### **Objectives and Activities**

The Church of Scotland is Trinitarian in doctrine, Reformed in tradition and Presbyterian in polity. It exists to glorify God and to work for the advancement of Christ's Kingdom throughout the world. As a national Church, it acknowledges a distinctive call and duty to bring the ordinances of religion to the people in every parish of Scotland through a territorial ministry. It co-operates with other Churches in various ecumenical bodies in Scotland and beyond.

The congregation meets for morning worship every Sunday at 11am, with evening teaching services as intimated in the weekly bulletin.

There is a café available in the halls after worship on Sunday mornings.

There is a Church of Scotland Guild which is open to all and meets in the halls on alternate Monday afternoons at 2pm.

The Girls' Brigade meets in the halls on a Tuesday evening. The Explorers (for girls P1 - P3) meets from 6pm - 7.15pm. The Junior Section (P4 - P7) and Brigaders Section (S1+) meet from 7.15pm - 8.45pm.

Our Boys' Brigade company meets on a Thursday evening in the church halls. Anchor Boys (for those in P1 - P3) meet from 6.30pm - 7.30pm. The Junior Section meets from 6.30pm - 8pm and the Company and Senior Sections (for boys in P7+) meets from 8pm - 10pm.

Rehearsals for our praise band, *New Life*, take place in the church from 7.30pm on a Wednesday evening when intimated.



## **Trustees' Annual Report (cont)**

### **Year ended 31 December 2024**

#### **Achievements and Performance**

Our Boys' Brigade and Girls' Brigade visited our local primary school in August and saw a welcome influx of new members. Our Lighthouse Group and Bible Class saw a number of new members. They have taken part in a few church services and hope to continue with this. Our Sparklers group for pre-school ages children has grown dramatically this year and ended the year with a number of babies and toddlers attending every Sunday. Our minister, [REDACTED] retired in February 2024. We are currently working with a locum and worship leaders.

#### **Financial Review**

The principal source of income to the church remains from weekly offerings. Income remained pretty steady compared to last year. We noted an other decrease in overall expenditure over the year. This was mainly due to [REDACTED] retiral, and the corresponding reduction in our Ministry and Mission allocation. We paid our Ministry and Mission allocation in full. We have seen an increase in the people paying directly to the church bank account. This is helpful as it allows for better budgetting with a specified amount coming in each month.

We have no defined reserves at present. This will be looked at again during the coming year.

#### **Statement of Trustees' Responsibilities**

The members of the Kirk Session / Congregational Board must prepare financial statements which give sufficient detail to enable an appreciation of the transactions of the Church during the financial year. The members of the Kirk Session / Congregational Board are responsible for keeping proper accounting records which, on request, must reflect the financial position of the Church at that time. This must be done to ensure that the financial statements comply with the Charities and Trustee Investment (Scotland) Act 2005, the Charities Accounts (Scotland) Regulations 2006 and the Regulations Anent Congregational Finance approved by the General Assembly of the Church of Scotland in 2007. They are also responsible for safeguarding the assets of the Church and must take reasonable steps for the prevention and/or detection of fraud and other

Approved by the Trustees and signed on their behalf,

[REDACTED]

**Session Clerk**

**Date: 5 March, 2025**



# **Johnstone High Parish Church of Scotland**

**SC 009588**

## **Independent Examiner's Report to the Trustees of Johnstone High Parish Church**

I report on the accounts of the charity for the year ended 31 December 2023 which are set out on pages 7 to 12.

### **Respective responsibilities of trustees and examiner**

The charity's trustees are responsible for the preparation of the accounts in accordance with the terms of the Charities and Trustee Investment (Scotland) Act 2005 and the Charities Accounts (Scotland) Regulations 2006.

The charity trustees consider that the audit requirement of Regulation 10(1) (d) of the Accounts Regulations does not apply. It is my responsibility to examine the accounts as required under section 44(1)(c) of the Act and to state whether particular matters have come to my attention.

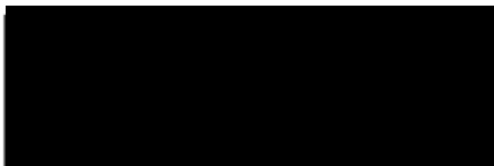
### **Basis of independent examiner's statement**

My examination is carried out in accordance with Regulation 11 of the Charities Accounts (Scotland) Regulations 2006. An examination includes a review of the accounting records kept by the charity and a comparison of the accounts presented with those records. It also includes consideration of any unusual items or disclosures in the accounts, and seeks explanations from the trustees concerning any such matters. The procedures undertaken do not provide all the evidence that would be required in an audit, and consequently I do not express an audit opinion on the accounts.

### **Independent examiner's statement**

In the course of my examination, no matter has come to my attention

1. which gives me reasonable cause to believe that in any material respect the requirements:
  - ☐ to keep accounting records in accordance with Section 44 (1)(a) of the 2005 Act and Regulation 4 of the 2006 Accounts Regulations, and
  - ☐ to prepare accounts which accord with the accounting records and comply with Regulation 9 of the 2006 Accounts Regulations have not been met, or
2. to which, in my opinion, attention should be drawn in order to enable a proper understanding of the accounts to be reached



Date

12/3/2025

**Johnstone High Parish Church of Scotland**  
**Receipts and Payments Account**  
**Year ended 31 December 2024**

		Unrestricted Funds	Restricted Funds	Endowment Funds	Total	Total
		2024	2024	2024	2024	2023
<b><u>Receipts</u></b>	<b>Note</b>	<b>£</b>	<b>£</b>	<b>£</b>	<b>£</b>	<b>£</b>
Donations	<b>3</b>	85472			85472	81664
Legacies					0	4944
Activities for Generating Funds						
Bank & Deposit interest					0	0
Investment income						
		<u>85472</u>	<u>0</u>	<u>0</u>	<u>85472</u>	<u>86608</u>
Rental of premises		1330			1330	1185
Sale of assets						
Grants					0	
Receipts from General Trustees						
Other Receipts: wedding fees		250			250	100
<b><u>Total Receipts</u></b>		<u><u>87052</u></u>	<u><u>0</u></u>	<u><u>0</u></u>	<u><u>87052</u></u>	<u><u>87893</u></u>
<b><u>Payments</u></b>	<b>4</b>					
Costs of generating funds		272			272	235
Charitable activities		79993			79993	86659
Governance costs						
<b><u>Total Payments</u></b>		<u><u>80265</u></u>	<u><u>0</u></u>	<u><u>0</u></u>	<u><u>80265</u></u>	<u><u>86894</u></u>
<b>Excess of Receipts over Payments for the year before transfers</b>		6787	0	0	6787	999
<b>Transfers</b>		168	-168		0	0
					0	0
<b>Excess of Receipts over Payments for the year</b>		<u><u>6955</u></u>	<u><u>-168</u></u>	<u><u>0</u></u>	<u><u>6787</u></u>	<u><u>999</u></u>

**Johnstone High Parish Church of Scotland**  
**Statement of Balances**  
**At 31 December 2024**

	Unrestricted	Restricted	Endowment		
	Funds	Funds	Funds	Total	Total
	2024	2024	2024	2024	2023
Note	£	£	£	£	£
<b><u>Bank &amp; Deposit Balances</u></b>					
Bank & deposit balances	3072	168		3240	2241
brought forward					
<b>Movement in year:</b>					
Excess of Receipts over Payments for the year	6955	-168	0	6787	999
Bank & deposit balances					
carried forward	<u>10027</u>	<u>0</u>	<u>0</u>	<u>10027</u>	<u>3240</u>
<b><u>Investments at market value</u></b>					
	<u></u>	<u></u>	<u>0</u>	<u>0</u>	<u>0</u>
<b><u>Assets</u></b>					
Gift Aid Receivable	<u></u>	<u></u>	<u></u>	<u></u>	<u></u>
<b><u>Liabilities</u></b>					
	<u></u>	<u></u>	<u></u>	<u></u>	<u></u>

The accounts were approved by the Kirk Session and Financial Board on  
Wednesday *5 March 2025*.

For and on behalf of the Kirk Session and Financial Board

<div></div>	Session Clerk
<div></div>	Treasurer

# **Johnstone High Parish Church of Scotland**

## **Statement of Balances**

### **Notes to the Accounts**

#### **1. Trustee Remuneration and Related Party Transactions**

During the year 1 trustee received reimbursement of expenses incurred totalling £242.93. In addition [REDACTED] who is a member of the Kirk Session received £4703.01 for providing her service as congregational secretary during the year, and [REDACTED] who is also a member of the Kirk Session received £600.00 for providing her services as Hallkeeper.

#### **2. Movements in Funds**

	At 1 Jan 2024 £	Receipts £	Payments £	Transfers £	At 31 Dec 2024 £
<b>Unrestricted funds</b>					
General Fund	3072	87052	80265	168	10027
	<u>3072</u>	<u>87052</u>	<u>80265</u>	<u>168</u>	<u>10027</u>
<b>Restricted funds</b>					
Kirk Session Account	168			-168	0
	<u>168</u>	<u>0</u>	<u>0</u>	<u>-168</u>	<u>0</u>
<b>Total funds</b>	<u>3240</u>	<u>87052</u>	<u>80265</u>	<u>0</u>	<u>10027</u>

#### **Purposes of Restricted Funds**

Session Fund: This is a fund to provide payments and monetary assistance at the discretion of the Kirk Session.

	Unrestricted Funds 2024 £	Restricted Funds 2024 £	Endowment Funds 2024 £	Total 2024 £	Total 2023 £
<b>3. Analysis of Donations</b>					
FWO Scheme	28718			28718	32597
Direct bank donations	32184			32184	34121
Tax Recovered on Gift Aid Donations	15236			15236	5184
Ordinary Offerings (Open Plate)	9234			9234	9322
Other Offerings, Donations etc	100			100	440
	<u>85472</u>	<u>0</u>	<u>0</u>	<u>85472</u>	<u>81664</u>
<b>4. Analysis of Payments</b>					
<b>Costs of generating funds</b>					
Offering envelopes	272			272	235
	<u>272</u>	<u>0</u>	<u>0</u>	<u>272</u>	<u>235</u>
<b>Charitable activities</b>					
Ministries & Mission allocation	42303			42303	48883
Presbytery dues	878			878	1234
Minister's travel expenses	243			243	1843
Manse phone	236			236	995
Pulpit supply	1155			1155	760
Other staffing costs	7823			7823	8175
Fabric repairs & maintenance	10881			10881	9343
Council Tax	1601			1601	2282
Heat and light	7104			7104	6078
Insurance	4909			4909	4607
Other building costs					
Hall phone				0	168
Communion expenses				0	0
Printing, stationery and postage	542			542	1306
Other expenses	2318			2318	985
	<u>79993</u>	<u>0</u>	<u>0</u>	<u>79993</u>	<u>86659</u>
<b>Governance costs</b>					
	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>
<b>Total costs</b>					
	<u>80265</u>	<u>0</u>	<u>0</u>	<u>80265</u>	<u>86894</u>

## 5. Minister's Stipend

All Church of Scotland congregations contribute to the National Stipend Fund which bears the costs of all ministers' stipends and employer's contributions for national insurance, pension and housing and loan fund. Ministers' stipends are paid in accordance with the national stipend scale, which is related to years of service. For the year under review the minimum stipend was £31,642 and the maximum stipend (in the fifth and subsequent years) £38,884.

	2024 £	2023 £
<b>6. Collections for Third Parties</b>		
Erskine Hospital	409	272
St Vincent's Hospice		386
Help for the Persecuted		275
Scottish Air Ambulance	270	
Rays of Hope	292	
	<u>971</u>	<u>933</u>



## APPENDIX A

### GENERAL ACCOUNT FORECAST 2025

	2025	Sub-totals	Totals
<b>INCOME</b>			
<b>Offerings</b>			
Freewill offering scheme	30000		
Direct bank donations	32500		
Income tax recovered	14000		
Ordinary offerings (Open plate)	9250		
Other offerings, donations, etc		<b>85750</b>	
<b>Other Ordinary General Income</b>			
Contributions from organisations			
Weddings & Funerals			
Interest on account			
Use of premises	1300	<b>1300</b>	
<b>Total Ordinary General Income</b>			<b><u>87050</u></b>
<b>EXPENDITURE</b>			
<b>National Ministry and Mission</b>			
Giving to Grow	49294		
Presbytery dues	878	<b>50172</b>	
<b>Local Staffing Costs</b>			
Minister's expenses	2000		
Pulpit supply	5200		
Caretaker	600		
Organist	2520		
Secretary	5241		
Church officer		<b>15561</b>	
<b>Building Costs</b>			
Fabric repairs and maintenance	8000		
Heating and Lighting	7000		
Water charges and Insurance	5000		
Manse Council tax	2600	<b>22600</b>	
<b>Other local costs</b>			
Printing. Stationery, advertising	600		
Hall telephone			
Communion expenses	100		
Misc expenses	1000	<b>1700</b>	
<b>Total expenditure</b>			<b><u>90033</u></b>
<b>GENERAL FUND DEFICIT FOR YEAR</b>			<b><u>-2983</u></b>

### CHURCH OF SCOTLAND GUILD

<u>Income</u>		<u>Expenditure</u>	
Balance b/fwd	283	Pres & Central funds	185
Collections	301	Gratuities & donations	47
Subscriptions	220	Secretary expenses	2
Donations	19	Miscellaneous	25
		Donations	150
		Balance to c/fwd	414
	<u>823</u>		<u>823</u>

### SUNDAY SCHOOL

<u>Income</u>		<u>Expenditure</u>	
Balance b/fwd	99	Materials	336
Donations	400	Functions	
Collections	116		
		Balance to c/fwd	279
	<u>615</u>		<u>615</u>

### CD MINISTRY

<u>Income</u>		<u>Expenditure</u>	
Balance b/fwd	128	Batteries and charger	45
		Balance to c/fwd	83
	<u>128</u>		<u>128</u>

### 1st JOHNSTONE COMPANY BOYS' BRIGADE

<u>Income</u>		<u>Expenditure</u>	
Balance b/fwd	437	Display	198
Subscriptions	226	Training/ stationery	43
		Uniforms	40
		Miscellaneous	76
		Balance to c/fwd	306
	<u>663</u>		<u>663</u>

1st JOHNSTONE COY - BB: WILLIAM STRUTH MEMORIAL BEQUEST

<u>Income</u>		<u>Expenditure</u>	
Balance b/fwd	4752		
Interest	248		
	<u>5000</u>	Balance to c/fwd	<u>5000</u>
	<u><u>5000</u></u>		<u><u>5000</u></u>

4th JOHNSTONE GIRLS' BRIGADE

<u>Income</u>		<u>Expenditure</u>	
Balance b/fwd	3032	GB Fees	1603
GB Fees	750	GB Supplies	553
Weekly subs	1553	Equipment	103
Camp	2794	Outings/parties	170
Uniforms	115	Display	115
Interest	37	Camp	3227
Donations	575		
Outings	15		
	<u>8871</u>	Balance to c/fwd	<u>3100</u>
	<u><u>8871</u></u>		<u><u>8871</u></u>

FLOWER FUND

<u>Income</u>		<u>Expenditure</u>	
Balance b/fwd	69	Church flowers	477
Donations	615		
	<u>684</u>	Balance to c/fwd	<u>207</u>
	<u><u>684</u></u>		<u><u>684</u></u>

PUBLICATIONS COMMITTEE

<u>Income</u>		<u>Expenditure</u>	
Balance b/fwd	4897	Supplies	498
Kirk café	1129	Fabric	2000
Donations	168	Misc	2189
	<u>6194</u>	Balance to c/fwd	<u>1507</u>
	<u><u>6194</u></u>		<u><u>6194</u></u>

[REDACTED]

[REDACTED]

## **WHAT'S ON IN THE KIRK**

### **SUNDAY**

<u>TIME</u>		<u>PLACE</u>
11.00am	Morning worship	CHURCH
	Sparklers, Lighthouse, Bible class	HALLS
<i>After worship</i>	Kirk Café	HALLS
6.30pm	Evening teaching services ( <i>As intimated</i> )	CHURCH

### **MONDAY**

<u>TIME</u>		<u>PLACE</u>
2.30pm	Church of Scotland Guild ( <i>Fortnightly</i> )	HALLS

### **TUESDAY**

<u>TIME</u>		<u>PLACE</u>
6.00 - 7.15pm	Girls' Brigade Explorers (Primary 1 - 3)	HALLS
7.15 - 8.45pm	Girls' Brigade Juniors (Primary 4 - 7)	HALLS
7.15 - 8.45pm	Girls' Brigade Seniors (S1+)	HALLS

### **WEDNESDAY**

<u>TIME</u>		<u>PLACE</u>
6.30pm	Session Prayer Meeting ( <i>As intimated</i> )	HALLS
7pm	Elders groupings ( <i>As intimated</i> )	HALLS
<i>After groups</i>	Kirk Session	HALLS
7.30pm	New Life Praise Band ( <i>As intimated</i> )	CHURCH

### **THURSDAY**

<u>TIME</u>		<u>PLACE</u>
6.30 - 7.30pm	Anchor Boys (P1 - P3)	HALLS
6.30 - 8.00pm	Boy's Brigade Juniors (P4 - P6)	HALLS
8.00 - 10.00pm	Boys' Brigade Company (P7 +)	HALLS

### **SATURDAY**

<u>TIME</u>		<u>PLACE</u>
10am - 11am	Bible study meetings ( <i>As intimated</i> )	HALLS